## What is claimed is:

- A magnetic recording medium comprising:
- a substrate;
- a soft magnetic layer which is formed on the substrate and which contains B and at least one element selected from the group consisting of Fe, Co, and Ni;
- a seed layer which is formed adjacently on the soft magnetic layer and which contains B and one of Pd and Pt; and
- a recording layer which is formed adjacently on the seed layer.
- 2. The magnetic recording medium according to claim
  1, wherein the soft magnetic layer has a concentration of B
  of 5 to 30 at. %, and the seed layer has a concentration of
  B of 20 to 70 at. %.
- The magnetic recording medium according to claim
   wherein the seed layer has a film thickness of 1 to 20
   nm.
- 4. The magnetic recording medium according to claim
  1, wherein the recording layer has an artificial lattice
  structure.

- 5. The magnetic recording medium according to claim 4, wherein the artificial lattice structure of the recording layer is a structure in which layers mainly composed of Co and layers mainly composed of Pd are alternately stacked or a structure in which layers mainly composed of Co and layers mainly composed of Pt are alternately stacked.
- 6. The magnetic recording medium according to claim5, wherein the recording layer contains B.
- 7. The magnetic recording medium according to claim 6, wherein a concentration of B in the recording layer is 5 to 30 at. %.
- 8. The magnetic recording medium according to claim 5, wherein the layer mainly composed of Co included in the recording layer has a film thickness of 0.05 to 0.5 nm, and the layer mainly composed of Pd or Pt has a film thickness of 0.5 to 2 nm.
- 9. The magnetic recording medium according to claim
  1, wherein the recording layer is composed of aggregates of
  columnar crystal grains having diameters of 2 to 15 nm.
  - 10. A magnetic storage apparatus comprising:

the magnetic recording medium as defined in claim 1; a magnetic head which records or reproduces information; and

a drive unit which drives the magnetic recording medium with respect to the magnetic head.

11. The magnetic storage apparatus according to claim 10, wherein the magnetic head includes a magnetoresistance effect type magnetic head.